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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

NOTIFICATION OF A REGISTERED PERSON WHO SHALL HAVE QUICK RESPONSE (QR) CODE ON THE INVOICE.

[G.O.Ms.No.33, Revenue (Commercial Taxes-II), 6th February, 2020.]

NOTIFICATION

In exercise of the powers conferred by the sixth proviso to rule 46 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

This notification shall come into force from the 1st day of April, 2020.

D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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